

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh struktur modal terhadap profitabilitas. Struktur modal diukur dengan *debt to assets ratio* dan *debt to equity ratio*, sedangkan profitabilitas diukur dengan *return on equity*.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan dalam penelitian ini adalah industri *food and beverages* yang terdaftar di Bursa Efek Indonesia sebanyak 18 perusahaan. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Jumlah sampel yang didapatkan sebanyak 11 perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia periode tahun 2012 sampai dengan 2016.

Teknik pengumpulan data yang digunakan dalam penelitian ini adalah data sekunder, sumber data sekunder diperoleh dari laporan keuangan industri *food and beverages* yang terdaftar di Bursa Efek Indonesia. Metode analisis yang digunakan adalah analisis regresi linear berganda dengan menggunakan program SPSS versi 25.

Pengujian hipotesis dengan menggunakan Uji t menunjukkan bahwa struktur modal yang diukur dengan *debt to assets ratio* dan *debt to equity ratio* berpengaruh signifikan terhadap profitabilitas yang diukur dengan *return on equity*.

Kata kunci: *debt to assets ratio, debt to equity ratio, return on equity*

ABSTRACT

This research aimed to find out the effect of capital structure on the profitability. While, the capital structure was measured by Debt to Asset Ratio and Debt to Equity Ratio. Moreover, the profitability was measured by Return On Equity.

The research was quantitative. While, the population was Food and Beverages companies which were listed on Indonesia Stock Exchange. Moreover, the sampling collection technique used purposive sampling in which the collection based on criteria given. In line with, there were 11 Food and Beverages companies, as sample, which were listed on Indonesia Stock Exchange 2012-2016.

The data used secondary, which in the form of financial statement of Food and Beverages companies which were listed on Indonesia Stock Exchange. Furthermore, the data analysis technique used multiple linear regression with SPSS version 25.

The research result of hypothesis test, with t-test, concluded capital structure which was measured by Debt to Asset Ratio and Debt to Equity Ratio had significant effect on the profitability, which was measured by Return On Equity.

Keywords: *debt to assets ratio, debt to equity ratio, return on equity*

